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From:

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To:

Cc:

Subject: RE: Protective Claim

Correct. Section 6228(b)(2)(C) prohibits the AAR from being petitioned once a TEFRA proceeding is begun since the TEFRA proceeding resolves all partnership items for a taxable year for both deficiency and refund purposes. Since a TEFRA partnership proceeding was begun (and has now been completed), the protective AAR is a nullity.